

Message Text

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PAGE 01 SEOUL 07878 080408Z

12

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FM AMEMBASSY SEOUL

TO SECSTATE WASHDC 3260

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TAGS: EFIN KS

SUBJECT: U.S.-KOREA INCOME TAX CONVENTION

REF: (A) SEOUL 7782 (B) SEOUL 7569 (C) STATE 227911

SUMMARY: ADDITIONAL CHANGES PROPOSED IN THIS MESSAGE
COMPLETE EMBASSY'S CONSULTATIONS WITH MINISTRY OF
FOREIGN AFFAIRS (MOFA) TO CONFORM ENGLISH AND KOREAN
TEXTS, PENDING FURTHER INSTRUCTIONS. END SUMMARY.

1. MOFA, AFTER CONSULTATION WITH MINISTRY OF FINANCE
(MOF), HAS MADE FOLLOWING ADDITIONAL TRANSLATION CHANGES
WE HAD SUGGESTED AND HAS TELEGRAPHED KOREAN EMBASSY
WASHINGTON TO CORRECT ITS COPIES ACCORDINGLY.

A. KOREAN TEXT.

(I) PAGE 4. NEXT TO LAST LINE, CHANGE "SANGSOKKWANRI-IN"
TO "YUSANCHAETAN." LAST LINE, CHANGE "SINTAKKWANRI'IN" TO
"SINTAKCHAETAN."

(II) PAGE 7. THIRD LINE FROM BOTTOM, CHANGE "CHIPUL CHOHAUI"
TO "CHIPUL-UL HAENGHANUN CHOHAUI."

(III) PAGE 8, LINE 6. CHANGE "CHUSO" TO "CHUKO."

B. ENGLISH TEXT.

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PAGE 10, SIXTH LINE FROM BOTTOM. CHANGE "THE KOREAN FOREIGN

CAPITAL INDUCEMENT LAW...." TO "THE PROVISIONS OF THE KOREAN FOREIGN CAPITAL INDUCEMENT LAW NUMBER 2598 OF MARCH 12, 1973 AS AMENDED...." MOF HAD EARLIER PROPOSED (SEE REF B AND SUBSEQUENT TEXT POUCHED TO EA/K) REFERENCE TO DATE OF LAW. IT ALSO WISHES SPECIFY NUMBER OF LAW, WHICH ALREADY APPEARS IN KOREAN TEXT.

2. ONLY ONE TRANSLATION QUESTION REMAINS, IN OPINION OF EMBASSY LANGUAGE OFFICER. PAGE 52, NEXT TO LAST LINE, USES "PIYONG KONGCHE" OR "EXPENSE DEDUCTIONS", BUT "SUIP KONGCHE" OR "INCOME DEDUCTIONS" PREFERABLE IN OUR VIEW. ENGLISH TEXT (ARTICLE 27-2-B), PAGE 57, SIMPLY USES WORD "DEDUCTIONS." KOREAN EQUIVALENT OF "DEDUCTIONS" HAS BROADER MEANING AND IS SUBJECT TO AMBIGUOUS INTERPRETATIONS. MOFA, AFTER CHECKING WITH MOF, ASSERTS ITS TRANSLATION IS CORRECT AND FOLLOWS USAGE OF KOREAN TAX AUTHORITIES. THE USE OF "PIYONG KONGCHE" MAY RESTRICT OPERATIONAL SCOPE OF ARTICLE 27-2. DEPARTMENT AND TREASURY MAY WISH TO EXAMINE THIS POINT BEFORE ACCEPTING ROKG TRANSLATION.

3. HOWEVER, MOF NOW WISHES RESERVE RIGHT TO CHANGE SOME COMMAS AND PERIODS IN KOREAN TEXT FOR STYLISTIC REASONS WHEN PREPARING FINAL AUTHENTIC TEXT. DEPARTMENT AND TREASURY MAY NOT WISH ACCEPT THIS RESERVATION.

4. BELIEVE WE HAVE DONE EVERYTHING POSSIBLE AT THIS STAGE TO CONFORM ENGLISH AND KOREAN TEXTS AND WILL AWAIT DEPARTMENT'S COMMENTS AND INSTRUCTIONS.
DECONTROL UPON RECEIPT.
SNEIDER

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